REMARKS

Claims 1 and 3-8 currently remain in the application. Claims 2 and 9 have been canceled. No claims are herein amended.

Claims 1 and 3-8 were rejected in said Final Office Action under 35 U.S.C. 103 over Murata, which is a newly cited reference by the Examiner.

Murata, however, belong to a completely different technology from the present invention, relating to a heat-peelable sheet for temporarily fixation which is easily peeled off from an adherend ([0003]) while the present invention relates to a double-side adhesive tape for attaching a polishing pad that is not intended to be easily peeled off by heating.

Accordingly, the tape according to the present invention is different also structurally from Murata's tapes.

Murata's tape has a center line average roughness that can be as large as $0.4\mu m$, while the center line average roughness of a tape according to the present invention is substantially equal to only $0.1\mu m$. The center line average roughness of Murata's tape is made smaller than $0.4\mu m$ for the purpose of reducing chip-scattering or chipping at the time of a cut processing for an electronic component ([0004]). The center line average roughness of a tape according to the present invention is made much smaller $(0.1\mu m)$ for the purpose of improving the polishing efficiency. Murata, having different purpose for its adhesive sheets, has no motivation to reduce the center line average roughness for the purpose which it does not have.

According to the present invention, furthermore, the peeling sheet is characterized as comprising PET or PP. By contrast, Murata describes its separator sheet 4 (from which the adhesive layer 3 is to be peeled off) merely as comprising "conventional release papers and the like" ([0036]). Polyethylene and polypropylene are mentioned as materials for the substrate but there is no peeling sheet "comprising a material selected from the group consisting of polyethylene terephthalate and polypropylene" mentioned or even hinted at. There is no convincing argument that Murata had any motivation to replace its separator 4 by a sheet of PET or PP.

It is therefore believed that Murata cannot predicate the rejection of the present invention by the Examiner.

In other words, it is believed that the application is in condition for allowance and such action at an early date is earnestly solicited.

Respectfully submitted,

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